

**EXHIBIT B**

**DELPHI CORPORATION, ET AL.**

**PROFESSIONAL SERVICES RENDERED  
BY HOWARD & HOWARD ATTORNEYS, P.C.  
AS INTELLECTUAL PROPERTY COUNSEL TO DEBTORS  
JUNE 1, 2006 THROUGH SEPTEMBER 30, 2006**

**ATTORNEYS**

Name	Year Admitted to Practice	Law School Class	Hourly Rate	Total Interim Application Hours	Total Interim Application Compensation*
<b>Partners:</b>					
Jeffrey A. Sadowski	1977	1977	\$395.00	5.8	\$2,291.00
Samuel J. Hidle	1998	1998	\$235.00	124.5	\$29,257.50
David M. LaPrairie	2000	1999	\$235.00	63.8	\$14,993.00
James R. Yee	1995	1995	\$320.00	42.1	\$13,472.00
Lisa S. Gretchko	1979	1978	\$315.00	10.6	\$3,339.00
<b>TOTAL (Partners)</b>				<b>246.8</b>	<b>\$63,352.50</b>
<b>Associates:</b>					
Sara C. MacWilliams	2004	2004	\$155.00	58.7	\$9,098.50
Trent K. English	2004	2004	\$165.00	65.6	\$10,824.00
Christopher S. Andrzejak	2005	2005	\$140.00	39.6	\$5,544.00
Lisa M. Muehleck	2006	2005	\$140.00	20.8	\$2,912.00
Suzanne K. Klein	2003	2003	\$135.00	28.2	\$3,807.00
Tamika Bryant	2004	2003	\$165.00	9.1	\$1,501.50
David A. Burns	1998	1998	\$230.00	89.6	\$20,608.00
Preston H. Smirman	1996	1996	\$250.00	7.0	\$1,750.00
Matthew Binkowski	2006	2006	\$140.00	12.6	\$1,764.00
Todd A. Pleiness	2006	2006	\$140.00	17.25	\$2,415.00
<b>TOTAL (Associates)</b>				<b>348.45</b>	<b>\$60,224.00</b>

**PATENT AGENT**

Name	Year Admitted to Patent Bar	Law School Class	Hourly Rate	Total Interim Application Hours	Total Interim Application Compensation*
Michael G. Shariff	2006	2004	\$150.00	21.4	\$3,210.00

**INTELLECTUAL PROPERTY PARAPROFESSIONALS**

Name	Hourly Rate	Total Interim Application Hours	Total Interim Application Compensation*
<b>Interns:</b>			
Steven J. Kontos	\$85.00	43.8	\$3,723.00
Brian C. Andress	\$105.00	144.1	\$15,130.50
Jason Newton	\$75.00	28.1	\$2,107.50
Michael E. McKee	\$95.00	17.6	\$1,672.00
Julie Kapp	\$85.00	209.3	\$17,790.50
Christopher M. Francis	\$105.00	136.8	\$14,364.00
Wyatt J. Istvan Mitchell	\$85.00	41.4	\$3,519.00
Kimberlee Hersch	\$75.00	.2	\$15.00
Accounting - D. Witzak, K. Hill	\$75.00	23.0	\$1,725.00
<b>TOTAL (Paraprofessionals)</b>		<b>644.3</b>	<b>\$60,046.50</b>

**Total (Attorneys, Patent Agent and IP Paraprofessionals): 1,260.95 hours - \$186,833.00**